

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	
WORLDCOM, INC., et al.,	Chapter 11 Case No. 02-13533 (AJG)
Reorganized Debtors.	
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INTERNAL REVENUE SERVICE,	
Appellant,	07 Civ. 7414 (BSJ) 08 Civ. 3070 (BSJ)
v.	
WORLDCOM, INC., et al.,	
Appellees.	
----- x	

**DECLARATION OF
BENJAMIN H. TORRANCE**

BENJAMIN H. TORRANCE, pursuant to 28 U.S.C. § 1746, declares the following:

1. I am an Assistant United States Attorney in the office of Michael J. Garcia, United States Attorney for the Southern District of New York, attorney for appellants in the above-captioned action. I have been assigned to litigate this matter and am familiar with the proceedings herein.
2. Attached hereto is a true and correct copy of certain documents designated by the parties as the bankruptcy record on appeal. These documents were formerly under seal before the bankruptcy court, but by agreement of the parties may now be filed publicly.

I declare under penalty of perjury that the foregoing is true and correct.

Dated:	New York, New York	/s/ Benjamin H. Torrance
	September 4, 2008	BENJAMIN H. TORRANCE
		Assistant United States Attorney
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		Fax: 212.637.2702